## Index to Volume 5

## Title Index

Article Digests, Pamela J. Stephens	106, 401	302,
Characterizing Reorganizations by Reference to the Historic Shareholder, Mark H. Kovey	115	
Collapsible Corporations: A Consideration of the Proscribed View, David J. Popiel	50	
Compensation and Fringe Benefits: Marcus D. Grayck Proposed Regulations Would Alter Tax Treatment of Deferred Compensation Under Nonqualified Plans Sex Discrimination: Factoring Women's Longer Life Expectancy Into Employer Contributions and	188	
Benefits Treatment of Transfers of Shares From Parent to Employees of Foreign Subsidiary Under Final Section 83 Regulations	380	
Consolidated Returns: Richard M. Horwood Srly Detriments—and Benefits	181	
Delayed Section 334(b)(2) Liquidation: The Smith Case—A Pyrrhic Victory for the IRS, George J. Yost	263	
Establishing the Price for Closely Held Business Buy-Sell Agreements, Jeffrey R. Matsen	134	
Filling the Serbonian Bog With Quicksand—Proposed Section 355 Regulations Further Obscure Corporate Separations, Thomas R. Helfand and Brian D. Lafving	345	
How a Subsidiary Can Support a Partial Liquidation of Its Parent—The IRS Position, James C. Warner	257	
International Developments: William C. Gifford	00	
Boycott Rules	92 388	
Foreign Currency Transactions	94	
Foreign Tax Credit		281
Problems With Section 482 in the International Area		201

[The] Question of Creditability Tax Reduction and the Reform Act of 1978 Temporary Regulations Relating to Exchanges Involving Foreign Corporations Treaty Developments	385 193 195 95
International Developments—Another View: Philip T.  Kaplan  [The] Foreign Corrupt Practices Act  Japanese Indirect Foreign Tax Credit  Still More on Nondiscrimination Clauses  Tax Treaties and U.S. Penalty Taxes	287 202 285 198
Issues, Opportunities, and Complexities in the Determination of Corporate Controlled Group Status, David E. Hoffman	29
"Preferred Stock" and "Common Stock": The Meaning of the Terms and the Importance of the Distinction for Tax Purposes, <i>Douglas H. Walter</i>	211
Reasonable Compensation: Continuous Controversy, Allen Ford and Ed Page	307
Recent Cases and Rulings: William T. Hutton	
[A] Boost for Rushing  Broadview Lumber Co.—Immunizing Insurance Gain	296
by Purchasing Insurance Proceeds C Reorganizations and Section 337 Of Brotherhood and Constructive Receipt—Citizens	102 394
Bank and Trust Co.  Section 337 Liquidation of an Underwriting Firm  Tennessee-Carolina—The Tax Benefit Rule in a Sec-	398 398
tion 336 Liquidation When the Sub S Goes Belly-Up: What Kind of Loss?	396 298
Section 166 and a Defaulting Corporation's Shareholder Creditors, J. Clifton Fleming, Jr.	3
Shifting Family Income Through Subchapter S Corporations: Problems and Planning Possibilities, Kenneth H.  Heller	157
Tax Accounting: Eugene I. Krieger Constructive Dividend Requires Economic Benefit Section 83 and "Insider Profits"	293 291

Problems With Section 482 in the International Area

[The] Question of Creditability

283 385

Tax Reduction and the Reform Act of 1978  Temporary Regulations Relating to Exchanges Involv-	193
ing Foreign Corporations	195
GRAYCK, MARCUS D., Compensation and Fringe Benefits: Proposed Regulations Would Alter Tax Treatment of	
Deferred Compensation Under Nonqualified Plans Sex Discrimination: Factoring Women's Longer Life Expectancy Into Employer Contributions and	188
Benefits Treatment of Transfers of Shares From Parent to Employees of Foreign Subsidiary Under Final Section	86
83 Regulations	380
HELFAND, THOMAS R. & LAFVING, BRIAN D., Filling the Serbonian Bog With Quicksand—Proposed 355 Reg-	
ulations Further Obscure Corporate Separations	345
Heller, Kenneth H., Shifting Family Income Through Subchapter S Corporations: Problems and Planning	
Possibilities	157
HOFFMAN, DAVID E., Issues, Opportunities, and Complexities in the Determination of Corporate Controlled	
Group Status	29
HORWOOD, RICHARD M., Consolidated Returns: Srly Detri- ments—and Benefits	181
HUTTON, WILLIAM T., Recent Cases and Rulings:	
[A] Boost for Rushing	296
Broadview Lumber Co.—Immunizing Insurance Gain by Purchasing Insurance Proceeds	102
Alabama District Court Says "C" Reorganization	102
and Section 337 May Co-Habit	394
Of Brotherhood and Constructive Receipt—Cit-	
izens Bank and Trust Co.	398
Section 337 Liquidation of an Underwriting Firm	398
Tennessee-Carolina—The Tax Benefit Rule in a Section 336 Liquidation	396
When the Sub S Goes Belly-Up: What Kind of Loss?	298
KAPLAN, PHILIP T., International Developments—Another	270
View:	
Foreign Corrupt Practices Act	287
Japanese Indirect Foreign Tax Credit	202
Still More on Indiscrimination Clauses	285
Tax Treaties and U.S. Penalty Taxes	198

## 1040, REORIENTED

"Grocers in Bangkok are packing customers' rice and spices in paper bags made from American income-tax forms purchased from the General Services Administration. We applaud this enterprise on the part of G.S.A. But we sympathize with the Asian householders who are suddenly confronted with the forbidding array of questions Americans have to answer each April. Perhaps the bags are a subtle form of propaganda by their own Government that the grass at home is greener after all."

—The New York Times July 4, 1978